

WHAT IS CLAIMED IS:

1 1. A method for collecting sales and/or use taxes on remote sales, said method
2 includes the steps of:

3 a) collecting by sellers information regarding remote sales made by buyers;

4 b) calculating securely the correct taxing jurisdictions sales and/or use tax to be
5 paid by buyers for remote sales;

6 c) collecting by sellers from buyers the correct sales and/or use tax;

7 d) transmitting by a seller to an agent the aggregate totals of sales and use tax
8 transactions;

9 e) collecting by an agent the correct sales and/or use tax received by sellers;

10 and

11 f) paying each taxing jurisdiction the taxes that are due.

1 2. The method claimed in claim 1, wherein buyers are given a receipt for the taxes
2 they have paid.

1 3. The method claimed in claim 1, wherein the seller's sales are also segmented
2 for each buyer.

1 4. The method claimed in claim 1, further including the step of:
2 reporting to the taxing jurisdictions the taxes that have been collected.

1 5. The method claimed in claim 1, further including the step of:
2 filing reports for sellers with the taxing jurisdictions for the taxes that have been
3 collected.

1 6. The method claimed in claim 1, further including the step of:
2 filing tax returns for sellers with the taxing jurisdictions for the taxes that have
3 been collected.

1 7. The method claimed in claim 1, further including the step of:
2 giving sellers financing to pay the sales and/or use taxes that are due.

1 8. The method claimed in claim 1, wherein the buyer information segmented by
2 the agent may be accessed by an unique identifier.

1 9. The method claimed in claim 1, wherein the seller information segmented by
2 the agent may be accessed by an unique identifier.

1 10. The method claimed in claim 9, wherein a taxing jurisdiction may access seller
2 information segmented by the agent for that jurisdiction with an unique identifier.

1 11 The method claimed in claim 10, wherein the identity of the seller remains
2 secret.

1 12. The method claimed in claim 11, wherein the agent reveals the identity of the
2 seller if there is a suspicion of fraud based upon the segmented information.

1 13. The method claimed in claim 10, wherein a seller is given notice that a taxing
2 jurisdiction is studying its segmented sales and/or use taxes collected.

1 14. The method claimed in claim 10, wherein a seller may review the seller's
2 segmented sales and/or use taxes collected before the taxing jurisdiction studies
3 the seller's segmented sales and/or use taxes collected.

1 15. The method claimed in claim 10, wherein a taxing jurisdiction may access
2 the segmented sales and/or use taxes collected only after specified time period
3 has passed.

1 16. The method claimed in claim 1, wherein the taxing jurisdictions pay the
2 agent for services rendered by the agent.

1 17. The method claimed in claim 9, further including the step of: identifying
2 potentially seller fraudulent behavior by running various checks of the segmented
3 information.

1 18. The method claimed in claim 17, further including the step of: identifying a
2 strange drop-off in the number of seller transactions in the segmented
3 information.

1 19. The method claimed in claim 17, further including the step of: examining the
2 history of seller transactions in the segmented account to determine seller trends.

1 20. The method claimed in claim 17, further including the step of:
2 comparing the transaction volume, dollar volume and transaction types relative to
3 other similar sellers.

1 21. The method claimed in claim 17, further including the step of: identifying an
2 inordinate number of cancelled transactions in the segmented transactions.

1 22. The method claimed in claim 21, further including the step of:
2 establishing watermarks for different types of businesses to identify an inordinate
3 amount of returned merchandise for a particular type of business.

1 23. The method claimed in claim 17, further including the step of:
2 notifying the taxing jurisdiction of the seller's potentially fraudulent behavior.

1 24. The method claimed in claim 17, further including the step of identifying
2 patterns that indicate that a seller may not be reporting the entire amount of
3 taxes collected.

1 25. The method claimed in claim 17, further including the step of: examining
2 cancelled transactions.

1 26. The method claimed in claim 1, further including the step of:
2 receiving responses from buyers indicating acceptance of the sale.

1 27. The method claimed in claim 1, wherein an agent pays a taxing jurisdiction taxes
2 that are due to other taxing jurisdictions.

1 28. The method claimed in claim 1, further including the step of: transmitting from the
2 seller to the agent a log of all sales and use tax transactions.

1 29. The method claimed in claim 1, further including the steps of:
2 purchasing by one of the taxing jurisdictions goods and/or services from the
3 seller;
4 transmitting from the seller to the agent a log of specified sales and use tax
5 transactions;
6 transmitting from the agent to one of the taxing jurisdictions a log of specified
7 sales and use tax transactions; and

8 comparing the taxes charged by the seller for the goods and/or services
9 purchased by the seller with the log of transactions.

1 30. The method claimed in claim 29, further including the steps of:
2 determining if the seller has reported the appropriate information to the taxing
3 jurisdiction.

1 31. The method claimed in claim 30, further including the step of:
2 establishing improper behavior by the seller when the information reported to the
3 taxing jurisdiction differs from the information obtained by the taxing jurisdiction
4 from the seller for the goods and/or services purchased by the taxing jurisdiction.

1 32. The method claimed in claim 29, further including the steps of:
2 determining if the seller has reported all appropriate taxes to the taxing
3 jurisdiction.

1 33. The method claimed in claim 29, wherein the taxing jurisdiction utilizes an agent
2 to purchase the goods and/or services.

1 34. The method claimed in claim 29, wherein the taxing jurisdiction utilizes an alias to
2 purchase the goods and/or services.

1 35. The method claimed in claim 1, further including the step of storing securely a log
2 of sales and/or use tax transactions.